

COSTA INC  
Form S-8 POS  
February 03, 2014

As filed with the Securities and Exchange Commission on February 3, 2014

**Registration No. 033-64729**

**033-64731**

**333-42915**

**333-66031**

**333-42730**

**333-156095**

**333-175933**

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 033-64729**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 033-64731**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-42915**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-66031**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-42730**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-156095**

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-175933**

***UNDER***

*THE SECURITIES ACT OF 1933*

**COSTA INC.**

**(Exact name of registrant as specified in its charter)**

**Rhode Island** **05-0126220**  
**(State or other jurisdiction of** **(I.R.S. employer**  
**incorporation or organization)** **identification no.)**

**24 Albion Road, Suite 330**

**Lincoln, Rhode Island 02865**

**(401) 335-3400**

**(Address, including Zip Code, Telephone Number, including Area Code, of Registrant's Principal Executive Offices)**

**A.T. Cross Company Restricted Stock Plan**

**A.T. Cross Company Non-Qualified Stock Option Plan**

**A.T. Cross Company Defined Contribution Retirement Plan**

**A.T. Cross Company Omnibus Incentive Plan**

**(Full Title of the Plan)**

**Tina Benik**

**General Counsel and Corporate Secretary**

**Costa Inc.**

**24 Albion Road, Suite 330**

**Lincoln, Rhode Island 02865**

**(401) 335-3400**

Edgar Filing: COSTA INC - Form S-8 POS

**(Name, Address and Telephone Number, including Area Code, of Agent for Service)**

*Copies to:*

**Matthew J. Gardella, Esq.**

**Edwards Wildman Palmer LLP**

**111 Huntington Avenue**

**Boston, MA 02199**

**(617) 239-0100**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

## DEREGISTRATION OF SECURITIES

These Post-Effective Amendments (these Post-Effective Amendments ), filed by Costa Inc., a Rhode Island corporation (the Company ), remove from registration all shares of Class A common stock, par value \$1.00 per share (the Common Stock ), of the Company registered under the following Registration Statements on Form S-8 filed by the Company (each, a Registration Statement, and collectively, the Registration Statements ) with the U.S. Securities and Exchange Commission (the Commission ), pertaining to the registration of shares of Common Stock offered under certain employee benefit and equity plans and agreements:

Registration Statement on Form S-8 (No. 033-64729), which was filed with the Commission on December 4, 1995, pertaining to the registration of 60,000 shares of Common Stock relating to the A.T. Cross Company Restricted Stock Plan.

Registration Statement on Form S-8 (No. 033-64731), which was filed with the Commission on December 4, 1995, pertaining to the registration of 675,000 shares of Common Stock relating to the A.T. Cross Company Non-Qualified Stock Option Plan.

Registration Statement on Form S-8 (No. 333-42915), which was filed with the Commission on December 22, 1997, pertaining to the registration of 300,000 shares of Common Stock relating to the A.T. Cross Company Defined Contribution Retirement Plan.

Registration Statement on Form S-8 (No. 333-66031), which was filed with the Commission on October 23, 1998, pertaining to the registration of 200,000 shares of Common Stock relating to the A.T. Cross Company Omnibus Incentive Plan.

Registration Statement on Form S-8 (No. 333-42730), which was filed with the Commission on August 1, 2000, pertaining to the registration of 1,100,000 shares of Common Stock relating to the A.T. Cross Company Omnibus Incentive Plan.

Registration Statement on Form S-8 (No. 333-156095), which was filed with the Commission on December 12, 2008, pertaining to the registration of 800,000 shares of Common Stock relating to the A.T. Cross Company Omnibus Incentive Plan.

Registration Statement on Form S-8 (No. 333-175933), which was filed with the Commission on August 1, 2011, pertaining to the registration of 900,000 shares of Common Stock relating to the A.T. Cross Company Omnibus Incentive Plan.

On November 7, 2013, the Company entered into an Agreement and Plan of Merger (the Merger Agreement ) with Essilor International SA, a French *société anonyme* ( Essilor ), and GWH Acquisition Sub Inc., a Rhode Island corporation and an indirect wholly-owned subsidiary of Essilor ( Merger Sub ), providing for, among other things, the merger of Merger Sub with and into the Company (the Merger ), with the Company surviving the Merger as a subsidiary of Essilor. The Merger became effective at 8:42 a.m., Eastern Standard Time, on January 31, 2014 (the Effective Time ), pursuant to the Articles of Merger filed with the Secretary of State of the State of Rhode Island.

## Edgar Filing: COSTA INC - Form S-8 POS

At the Effective Time, each share of Common Stock of the Company issued and outstanding immediately prior to the Merger was cancelled and (other than shares owned by the Company, Essilor or Merger Sub) converted into the right to receive \$21.50 per share in cash, without interest thereon and less any required withholding taxes.

As a result of the Merger, the Company has terminated all offerings of its securities pursuant to its existing registration statements, including the Registration Statements. The Company hereby removes from registration all securities registered under the Registration Statements that remain unsold as of the date of these Post-Effective Amendments.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused these Post-Effective Amendments to the Registration Statements to be signed on its behalf by the undersigned, thereunto duly authorized, in the town of Lincoln, in the State of Rhode Island, on February 3, 2014.

**COSTA INC.**

By: /s/ Tina C. Benik  
Name: Tina C. Benik  
Title: General Counsel and  
Corporate Secretary

Note: No other person is required to sign these Post-Effective Amendments in reliance upon Rule 478 under the Securities Act of 1933, as amended.